



INSTRUCTION

Title :

THE HANDLING OF INVESTIGATION AND SANCTIONS

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SCOPE

Observance of this procedure is mandatory during the investigation into any violation of the ATG Compliance Programme .

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1. COMPLAINTS

1.1 REPORTING COMPLAINTS

ATG has established help line to ensure that persons wishing to report violation may do so via:

- Email: help@atg.cz

ATG takes all reports of alleged violation seriously and all allegations are assessed to determine whether an investigation is appropriate. There are several channels for reporting a matter to the Compliance Officer:

- By email: netusilova@atg.cz
- By phone: +420 273 037 611

Anyone with information regarding alleged fraud, corruption or other violation by ATG personnel or affecting ATG projects or programmes, is strongly encouraged to report this information through the help lines. People reporting violation to the help lines have the option to leave relevant contact information or to remain anonymous. When reporting to the help line, people are encouraged to be as specific as possible, including the basic details of who, what, where, when and how any of these incidents occurred. Specific information will allow the Compliance Officer to properly investigate the alleged violation. Supervisors who receive reports of violation are to immediately report the matter to the Compliance Officer.

1.2 RECEIPT OF COMPLAINTS

The Compliance Officer will acknowledge a complaint within one week after its receipt whenever possible. Due to the confidential nature of investigations, updates on investigations will not be given to the complainant or investigation participants. However, the complainant will be notified of the closure or finalisation of an investigation.

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1.3 ANONYMOUS COMPLAINTS

The Compliance Officer accepts anonymous complaints. An anonymous complaint should contain enough detailed information to allow the Compliance Officer to obtain independent corroboration of the facts. If there is no way to independently corroborate the information provided by the anonymous source, the Compliance Officer will not be able to investigate the complaint and may be required to close the case.

1.4 MALICIOUS COMPLAINTS

The motives of a complainant are not relevant to the decision to investigate, and any recommendations made by the Compliance Officer are based on an objective investigation and not on the complaint itself. However, where an investigation finds that an allegation was knowingly false, the Compliance Officer will recommend appropriate action, which may include a recommendation for consideration of disciplinary or other action.

2. RIGHTS AND OBLIGATIONS OF SUBJECTS AND OTHER INVESTIGATION PARTICIPANTS

2.1 RIGHTS

During an investigation, all investigation participants have a right to:

- A presumption of innocence throughout the investigation;
- A professional, impartial and thorough investigation; and
- Due care in the handling and sharing of confidential information during the conduct of the investigation

All persons interviewed by the Compliance Officer will:

- Have the interview(s) scheduled at a reasonable place and time and be provided with the details of the individual(s) conducting the investigation interview;
- Be treated with fairness and given an explanation of the investigation process;

2.2 NOTIFICATION OF SUBJECTS

An individual who has been made the subject of an investigation has the right to be informed in writing of his or her status and to know the nature of the allegation(s). This notification will take place at the earliest possible time.

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2.3 OBLIGATIONS

It is the obligation of all personnel to report alleged fraud, corruption or other violation. Staff members, including investigation subjects and participants, must cooperate fully and in good faith with a duly authorized investigation. A lack of cooperation may result in disciplinary or other appropriate action.

3. INVESTIGATION PROCESS

3.1 ASSESSEMENT

An assessment is the process of collecting, preserving and securing basic evidence, and the evaluation of available information and evidence to determine whether an investigation is warranted.

3.2 INVESTIGATION

An investigation is the process of planning and conducting appropriate lines of inquiry to obtain the evidence required to objectively determine the factual basis of allegations. This will include:

- (i) interviewing people with relevant information and recording their testimony;
- (ii) obtaining documents and other evidence;
- (iii) conducting financial and IT analysis;
- (iv) evaluating information and evidence;
- (v) reporting and making recommendations

3.3 REPORTING

Closure Report

Closure reports are internal, confidential documents prepared for investigations that do not result in a recommendation for consideration of disciplinary, administrative or other action. A closure report is normally used in the following circumstances:

1. Where the evidence obtained in the course of the completed investigation does not substantiate the allegations;
2. Where, due to the circumstances, further the Compliance Officer investigation is not warranted the case will be closed.

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The Compliance Officer will notify the complainant and the subject by letter that the investigation has been closed. The Compliance Officer will also inform the Director and other stakeholders that the case has been closed.

Investigation Report

If the investigation reveals adequate evidence to reasonably conclude that violation has occurred, the Compliance Officer will prepare an investigation report setting out the allegations, the investigation methodology and the facts established in the investigation. Where the complaint involves more than one allegation, the investigation report will provide details of the investigative steps undertaken to corroborate each allegation, the evidence gathered as relevant to each allegation, and the Compliance Officer finding relating to each allegation.

4. SANCTIONS

ATG management or Compliance Committee decides on the appropriate corrective and disciplinary measures to be implemented if a violation has been established. These measures may include a reprimand, demotion, suspension or dismissal.

5. MAINTENANCE OF RECORDS

Records of all reported violations and subsequent actions taken are created. Their content is archived in writing (if they are handwritten) or on electronic media and - (if completed on a computer). Each controlled recording must bear the signature or stamp of the person who created it and the date of occurrence. Records of all reported violations and subsequent actions shall be kept by Compliance Officer, at least three years after the end of investigation.